9 APR. 1926

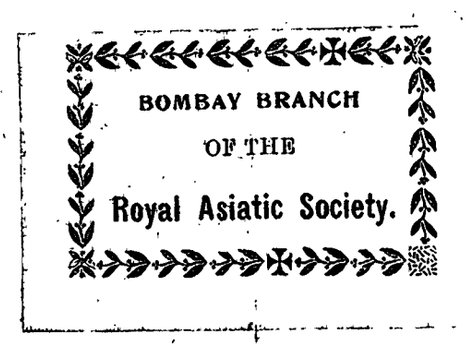
INCOME-TAX AND SUPER-TAX RETURNS OF THE BOMBAY PRESIDENCY (INCLUDING SIND AND ADEN)

FOR THE YEAR

1924-25

OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC

CALCUTTA
GOVERNMENT OF INDIA PRESS
1925



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RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency in the year ending 31st March 1925.

Serial No.	Classification.	Assessment for 1924-25.
1	2	3
		Rs.
1	Salaries—	
	(*a*) paid by Government	12,02,576
	(*b*) „ „ local authorities	2,71,684
	(*c*) „ „ companies, other public bodies and associations	26,64,701
	(*d*) „ „ private employers	6,03,400
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government.	11,97,402
	(*b*) „ debentures or other securities of a local authority or a company	11,98,287
3	Income derived from property	24,37,999
4	„ „ „ business	1,76,89,289
5	Professional earnings	9,10,351
6	Income derived from other sources	15,08,311
7	TOTAL OF ITEMS 1 TO 6	2,96,84,000
8	(*a*) Amount to be deducted on account of section 15	1,58,421
	(*b*) „ „ „ „ „ „ 17	1,45,276
9	Resultant demand	2,93,80,303
10	†Arrears	35,03,830
11	Penalties—	
	(*a*) penal assessments under section 28 and section 25 (2)	13,041
	(*b*) „ recoveries under section 46 (1)	39,496
	(*c*) other penalties and fines	12,842
12	Miscellaneous	5,475
13	TOTAL OF ITEMS 9 TO 12	3,29,54,987
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	2,20,531*
	(*b*) „ dividends of companies, under section 48	11,81,326
	(*c*) to partners of firms, under section 48	1,16,205
	(*d*) under section 49	3,78,495
	(*e*) other refunds	15,86,573
15	TOTAL REFUNDS	34,83,130
16	Net demand (item 13 *minus* item 15)	2,94,71,857
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	21,36,797
18	*Add*—Excess collections and advance payments	1,17,104
19	Net collections	2,74,52,164

* Includes refund of Rs. 68,600 granted to Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.

† Memo. explaining the discrepancy between the figures of arrears shown against item No. 17 in the Return of the preceding year, *viz.*, 1923-24 and those shown against item No. 10 in Return No. I of the current year.

	Rs.	Rs.
Amount of arrears shown in the 1923-24 Return		51,40,951
Deduct—Amount erroneously included in the last Return		35,146
Net correct figure of arrears at the end of 1923-24		51,05,805
Deduct—		
Amount remitted	12,36,251	
Amount written off during the year 1924-25	3,65,724	16,01,975
Amount of arrears for the previous years shown in item 10 of Return No. I for the year 1924-25		35,03,830

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency in the year ending 31st March 1925.

Serial No.	Classification.	Assessment for 1924-25.
1	2	3
		Rs.
1	Demand for the year	1,13,23,980
2	*Arrears	26,72,975
3	Miscellaneous including penalties	961
4	TOTAL OF ITEMS 1 TO 3	1,39,97,916
5	Refunds	4,73,190
6	Net demand (item 4 *minus* item 5)	1,35,24,726
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	12,54,227
8	*Add*—Excess collections and advance payments	14,322
9	Net collections	1,22,84,821

	Rs.	Rs.
*Arrears on 31st March 1924		33,83,471
Deduct—Amounts wrongly included last year		9,828
Net arrears		33,73,643
Deduct—		
Amounts remitted	6,60,572	
" written off	40,096	
		7,00,668
Arrears on 31st March 1924		26,72,975

RETURN No. III.

Classification of income-tax collected in the Bombay Presidency in the year ending 31st March 1925.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income-tax assessed where tax has been collected.	1,47,84,983	1,27,83,759	7,06,53,734	1,99,96,906	11,82,19,382
Gross tax collected . .	11,97,402	11,98,287	66,09,701	18,76,202	1,08,81,592
Refunds or rebates—					
at 18 pies per rupee .	1,41,114 (a)	2,16,538	16,29,488	71,884	20,58,854
at 16 pies per rupee .	49	235	26,273	..	26,557
at 15 pies per rupee .	..	..	..	..	..
at 14 pies per rupee .	..	..	..	..	..
at 13 pies per rupee .	10,405	4,157	1,30,635	4,203	1,49,400
at 12 pies per rupee	11,784	4,839	1,58,288	5,099	1,80,010
at 11 pies per rupee .	5	50	6,334	..	6,389
at 10 pies per rupee .	278	163	6,872	..	7,313
at 9 pies per rupee .	8,716	3,818	1,54,357	20,167	1,86,998
at 7 pies per rupee .	86	7	6,883	..	6,976
at 6 pies per rupee .	3,300	810	58,117	10,047	72,274
at 5 pies per rupee .	..	23	148	..	171
at 4 pies per rupee .	55	17	1,892	312	2,276
at 3 pies per rupee .	503	213	17,831	7,497	26,044
at 2 pies per rupee .	..	..	9	..	9
at 1 pie per rupee .	..	1	141	..	142
Unclassified Refunds .	..	..	4,223	..	4,223
Total refunds or rebates .	1,76,295	2,30,701	22,01,491	1,19,149	27,27,636
Net collections . . .	10,21,107	9,67,586	44,08,210	17,67,053	81,53,956
Number of assessees (Columns 4 and 5 only).	..	..	545	111	656
Number of persons to whom refund or rebate is given.	1,864	530	7,814	143	10,351

(a) Includes refund of Rs. 68,600 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.

	Rs.
Net collections . . .	81,53,956
Add excess collections and miscellaneous	13
Add penalties (actual collections)	2,782
Add tax collected on income of Bombay, Baroda and Central India and Great Indian Peninsula Railways	1,41,705
Add unpaid refunds	69,577
TOTAL .	83,68,033
Deduct unpaid refunds of last year paid during the year . . .	1,19,837
NET TOTAL .	82,48,196

RETURN

Classification of grades of income-tax collected in the Bombay

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF—						
		Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.)	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 . . .	1,82,94,891	4,84,291	3,897	23,22,948	60,765	1,59,99,355	4,06,165
II	2,500 to 2,999 . . .	90,60,088	2,38,161	2,120	13,98,509	36,396	1,00,69,692	2,61,598
III	3,000 to 3,499 . . .	78,63,839	2,07,114	1,073	12,69,865	33,070	1,06,12,814	2,74,485
IV	3,500 to 4,999 . . .	1,64,41,380	4,33,592	1,349	26,75,821	69,606	2,40,75,561	6,29,417
V	5,000 to 7,499 . . .	1,76,31,359	5,54,165	5,755	27,56,200	86,029	3,14,26,486	9,82,752
VI	7,500 to 9,999 . . .	1,07,26,812	3,42,534	1,985	17,12,966	53,532	2,26,96,298	7,29,398
VII	10,000 to 12,499 . .	97,37,042	4,56,156	11,168	12,46,623	58,838	1,88,31,150	8,80,529
VIII	12,500 to 14,999 . . .	58,81,635	2,75,277	3,978	5,91,720	27,727	1,02,73,108	4,80,511
IX	15,000 to 19,999 . . .	80,40,654	3,82,403	6,328	11,67,190	54,649	1,92,74,333	9,02,317
X	20,000 to 24,999 . . .	61,10,043	3,75,987	11,555	5,98,265	37,398	1,57,13,299	9,57,061
XI	25,000 to 29,999 . . .	35,78,204	2,27,837	2,956	6,07,156	37,947	1,04,36,721	6,49,359
XII	30,000 to 39,999 . . .	36,07,029	2,80,459	23,445	5,61,401	43,852	1,64,31,118	12,72,352
XIII	40,000 to 49,999 . . .	15,24,457	1,42,830	11,575	6,59,605	59,247	1,17,50,478	10,78,295
XIV	50,000 and over . . .	24,25,713	2,27,413	43,957	1,12,08,605	10,50,772	4,53,11,864	41,44,956
	Unclassified . . .	7,483	(a)12,537	..	..	..	..	..
	TOTAL .	12,09,30,629	46,40,756	1,31,141	2,87,76,874	17,09,918	26,29,02,277	1,36,49,195

(a) Includes Rs. 12,287 adjusted by the Accountant-General in Supplying accounts for March 1925

No. IV.

Presidency in the year ending 31st March 1925.

Gross total of collections.		DEDUCTIONS. On account of refunds— (*a*) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (*b*) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
3,66,17,194	9,55,118	24,23,088	68,054	24,379	2,920	3,41,94,106	8,59,765	18,545	
2,05,28,289	5,38,275	7,58,231	19,792	12	212	1,97,70,058	5,18,259	7,681	
1,97,46,518	5,15,742	6,12,553	16,090	205	886	1,91,33,965	4,99,061	6,306	
4,31,92,762	11,34,054	11,68,485	31,827	..	2,247	4,20,24,277	10,99,980	10,636	
5,18,14,045	16,28,701	18,49,545	57,179	8,682	4,238	4,99,64,500	15,58,602	9,304	
3,51,36,076	11,27,449	9,60,685	31,803	..	5,771	3,41,75,391	10,89,875	4,351	
2,98,14,815	14,06,691	10,29,054	46,157	40,731	2,517	2,87,85,761	13,17,286	3,091	
1,67,46,463	7,87,493	4,33,754	20,933	..	1,782	1,63,12,709	7,64,778	1,388	
2,84,82,177	13,45,697	7,37,385	34,513	..	3,750	2,77,44,792	13,07,434	1,843	
2,24,21,607	13,82,001	6,92,306	43,354	30,144	1,512	2,17,29,301	13,06,991	1,202	
1,46,22,081	9,18,099	5,35,371	32,683	..	2,962	1,40,86,710	8,82,454	631	
2,05,99,548	16,20,108	5,99,294	43,510	23,447	1,232	2,00,00,254	15,51,919	742	
1,39,34,540	12,91,947	10,22,651	87,923	19,561	..	1,29,11,889	11,84,463	468	
5,89,46,182	54,67,098	39,88,618	3,07,317	..	..	5,49,57,564	51,59,781	1,055	
7,483	12,537	..	..	..	..	7,483	(*a*)12,537	11	
41,26,09,780	2,01,31,010	1,68,11,020	8,41,135	1,47,161	29,529	39,57,98,760	1,91,13,185	67,344	

	Rs.
TOTAL	1,91,13,185
Add excess collections and miscellaneous	29,741
Add penalties (actual collections)	55,033
Add unpaid refunds	24,447
Add Adjustment Collections	45,339
TOTAL	1,92,67,745
Deduct refunds paid	63,777
NET TOTAL	1,92,03,968

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1925.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	389	4,60,914	67	92,817	111	1,62,502	46	31,702	613	7,47,935	72,205	6,75,730
II	1,00,001 ,, 1,50,000	102	4,86,800	29	1,45,363	20	1,30,611	36	1,58,114	187	9,20,888	61,686	8,59,202
III	1,50,001 ,, 2,00,000	43	4,68,462	18	1,37,142	4	37,318	12	98,446	77	7,41,368	16,139	7,25,229
IV	2,00,001 ,, 2,50,000	17	2,89,896	19	1,92,327	3	56,670	9	1,19,565	48	6,58,458	31,687	6,26,771
V	2,50,001 ,, 3,00,000	13	3,67,393	13	1,76,281	1	29,234	6	1,27,984	33	7,00,892	92,827	6,08,065
VI	3,00,001 ,, 3,50,000	6	2,12,417	13	2,26,848	1	32,578	3	1,04,944	23	5,76,787	127	5,76,660
VII	3,50,001 ,, 4,00,000	3	1,47,749	6	1,18,155	..	..	1	52,589	10	3,18,493	66,418	2,52,075
VIII	4,00,001 ,, 4,50,000	7	3,49,625	10	2,25,846	1	56,025	..	..	18	6,31,496	..	6,31,496
IX	4,50,001 ,, 5,00,000	5	3,94,894	3	78,378	..	..	..	..	8	4,73,272	1,14,992	3,58,280
X	5,00,001 and more	11	28,32,510	53	37,43,856	..	..	1	3,91,396	65	69,67,762	17,109	69,50,653
	Total .	596	60,10,660	231	51,37,013	141	5,04,938	114	10,84,740	1,082	1,27,37,351	4,73,190	1,22,64,161

Add—Excess collection and miscellaneous		5,735
Add—Penalties (actual collections)		961
Total .		1,22,70,857
Add—Collections on account of adjustment under §19 of the Act of 1918		12,816
Add—Refund unpaid		8,587
		1,22,92,260
Less unpaid vouchers for previous year, paid during year		7,439
Net Total .		1,22,84,821

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1925.

Serial No.	Sources of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	10	7,07,786	15	4,71,931	25	11,79,717
2	Buildings and land	1	18,855	2	28,904	3	47,759
3	Chemical	1	825	..	..	1	825
4	Cotton spinning and weaving	76	13,93,194	..	..	76	13,93,194
5	Cotton pressing, ginning and cleaning	14	77,074	12	31,016	26	1,08,090
6	Engineering	3	10,180	5	54,947	8	65,127
7	Flour mills	2	9,209	..	..	2	9,209
8	Insurance—Fire, Marine and Life	15	2,81,319	..	..	15	2,81,319
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	3	12,113	3	12,113
13	Mining, coal	4	22,573	4	51,061	8	73,634
14	Mining, other minerals including petroleum	1	41,646	..	..	1	41,646
15	Paper mills	1	209	..	..	1	209
16	Printing and Publishing	2	23,382	3	4,320	5	27,702
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	16	3,26,518	..	..	16	8,26,518
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	2	2,72,578	..	..	2	2,72,578
22	Woollen mills	..	..	..	..	..	..
23	Others	83	19,51,665	807	69,46,046	890	88,97,711
	TOTAL	231	51,37,013	851	76,00,338	1,082	1,27,37,351

Analysis of the different sources of income included under item "23—Others" as shown in Return No. VI.

Serial No.	Sources of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
			Rs.		Rs.		Rs.
1	Telephone	1	24,670	..	..	1	24,670
2	Teaching profession	..	..	..	..	..	..
3	Engineering and Architects	1	10,452	12	17,805	13	28,257
4	Legal Practitioners	..	..	64	1,80,405	64	1,80,405
5	Medical Practitioners	..	..	3	5,298	3	5,298
6	Match Factory	1	3,413	..	..	1	3,413
7	Priesthood	..	..	1	15,625	1	15,625
8	Saw and Timber Mills	1	13,348	..	..	1	13,348
9	Silk reeling, weaving and embroidery works	1	19,824	..	..	1	19,824
10	Agents and Brokers	25	9,69,863	216	26,25,416	241	35,95,279
11	Money lenders	1	1,875	25	37,402	26	39,277
12	Contractors	3	40,067	11	2,36,560	14	2,76,627
13	Cloth sellers	1	10,245	25	59,741	26	69,986
14	Books and Stationery sellers	..	..	1	102	1	102
15	Building material sellers	1	1,07,849	..	..	1	1,07,849
16	Grain sellers	1	875	3	1,870	4	2,745
17	Grocers and Provision dealers	..	..	3	2,719	3	2,719
18	Liquor sellers (dealers in spirits and wine)	2	3,325	11	26,375	13	29,700
19	Piece-goods (cotton, silk, etc.) sellers	1	33,111	10	12,724	11	45,835
20	Precious stones and jewellery including gold and silver.	..	..	4	3,462	4	3,462
21	Salt business	..	..	9	7,119	9	7,119
22	Property owners	1	8,929	71	2,78,091	72	2,87,020
23	Wholesale cotton merchants	6	92,856	30	3,67,381	36	4,60,237
24	Salary	..	..	52	48,752	52	48,752
25	Dividends	7	97,911	23	7,61,896	30	8,59,807
26	Importers and Exporters	3	43,994	10	2,58,910	13	3,02,904
27	Timber merchants	..	..	3	9,267	3	9,267
28	Metal merchants	..	..	3	1,053	3	1,053
29	Electric Company	1	8,138	..	..	1	8,138
30	Clothiers, tailors and outfitters	1	1,709	1	2,110	2	3,819
31	Turf Club	..	..	1	7,69,875	1	7,69,875
32	Ship-chandlers	..	..	3	1,967	3	1,967
33	Sugar merchants	..	..	7	8,160	7	8,160
34	Oil merchants	..	..	1	3,125	1	3,125
	Carried over	59	14,02,454	603	57,43,210	662	72,35,664

Analysis of the different sources of income included under item " 23—Others " as shown in Return No. VI—*contd.*

Serial No	Sources of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
			Rs.		Rs.		Rs.
	Brought forward	59	14,92,454	603	57,43,210	662	72,35,664
35	Stevedors and Dubashes	..	..	3	2,933	3	2,933
36	Ice Factory	1	16,691	..	..	1	16,691
37	Accountants and Auditors	..	..	5	9,453	5	9,453
38	Telegraphs	1	77,447	..	..	1	77,447
39	Hotels	1	10,579	..	..	1	10,579
40	Colour Manufacturing	1	871	..	..	1	871
41	Cement Manufacturing	2	18,718	..	..	2	18,718
42	Photographers	1	1,164	..	..	1	1,164
43	Dyeing and Bleaching	1	22,986	..	..	1	22,986
44	Hydraulic Works	1	82,861	..	..	1	82,861
45	Sewing machines	1	2,580	..	..	1	2,580
46	Gas companies	1	26,378	..	..	1	26,378
47	Mill and Gin stores suppliers	2	22,346	..	..	2	22,346
48	Others (General)	5	14,376	190	11,58,081	195	11,72,457
49	Oil Mills	1	73,366	..	..	1	73,366
50	Private Ltd. Cos.	5	88,848	..	..	5	88,848
51	Sind works	..	..	4	23,051	4	23,051
52	Distillery Contractors	..	..	1	7,254	1	7,254
53	Horse trainers and dealers in horses	..	..	1	2,064	1	2,064
	TOTAL	83	19,51,665	807	69,46,046	890	88,97,711

List of important sources of income, most of the receipients of which are liable to income-tax only and not to super-tax :—

(1) Engineers and Architects.
(2) Teaching Profession.
(3) Legal Practitioners.
(4) Medical Practitioners.
(5) Books and Stationery Sellers.
(6) Liquor Sellers.
(7) Property Owners.
(8) Chemists and Druggists.
(9) Restaurants.
(10) Accountants and Auditors.
(11) Sugar making and Refining.
(12) Grain Sellers.
(13) Grocers and Provision Dealers.
(14) Potteries.
(15) Rice Mills.
(16) Silk Reeling, Weaving and Embroidery Work.
(17) Opium Sellers.
(18) Salt Sellers.
(19) Country Tobacco Sellers.
(20) Speculators.
(21) Shroffs and Bankers.
(22) Jewellers.
(23) Contractors.
(24) Racing Business.
(25) Aerated Water Factories.
(26) Cinemas.
(27) Mill Stores Suppliers.
(28) Coal Merchants.

(Sd.) J. B. VACHHA,

Commissioner of Income-tax, Bombay Presidency,
Bombay.

Bombay,
18th July 1925.

INCOME-TAX—RETURN No. VII.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Amount remitted as irrecoverable.	
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
														Rs.	Rs.					Rs.	Rs.
Bombay City	33,042	35,443	2,077	2,126	1,165	..	..	..	82	77	24	4	4	55,067	12,29,061	5,800	2,311	..	..	2,97,405	9,942
Bombay Suburban District.	426	367	121	83	72	1	1	..	19	18	9	..	..	..	8,315	2	..	..	..	1,389	..
Ahmedabad	4,272	4,361	312	355	189	..	..	..	23	29	9	..	..	236	52,429	119	5	1	1	2,293	185
Kaira	819	953	343	342	226	..	..	..	18	18	7	..	..	93	17,232	96	1	..	..	178	..
Panchmahals	554	653	193	186	108	..	..	..	18	16	3	..	..	514	5,719	8	..	..	..	406	..
Broach	602	685	122	129	46	..	..	..	6	5	3	..	..	..	12,771	45	19	..	..	..	..
Surat	1,896	1,802	404	422	259	..	..	..	70	67	30	..	..	210	26,649	9	..	..	..	400	..
Thana	985	1,041	89	76	43	..	..	..	6	6	3	..	..	23	4,670	15	..	..	..	522	..
Ahmednagar	686	741	195	181	66	1	1	..	7	5	2	..	..	560	7,066	13	..	..	..	..	..
East Khandesh	1,476	1,434	308	73	39	1	1	1	22	18	9	..	..	865	15,558	16	..	..	..	..	237
West Khandesh	781	848	81	78	29	..	..	..	5	5	1	..	..	..	4,104	12	..	..	..	..	..
Nasik	1,198	1,256	200	178	61	..	..	..	31	25	7	..	..	73	2,241	24	10	..	..	65	..
Poona	2,195	2,013	206	214	71	..	..	..	24	22	9	..	..	26	5,592	262	25	..	..	660	..
Satara	587	756	223	214	86	..	..	..	6	6	3	..	..	..	7,355	..	..	..	..	63	78
Sholapur	1,137	1,191	157	146	85	..	..	..	11	11	4	..	..	336	21,306	62	..	..	..	495	..
Belgaum	819	780	98	141	32	..	..	..	6	6	4	..	..	38	3,475	34	..	..	..	119	..
Bijapur	609	640	95	93	25	..	..	..	..	..	..	..	..	299	4,917	7	..	..	..	..	..
Dharwar	1,100	1,033	35	48	15	..	..	..	4	4	3	..	..	44	1,060	34	57	..	..	1,024	..
Kanara	*249	242	31	31	11	..	..	..	3	3	1	..	..	..	1,909	2	1	..	..	156	..
Kolaba	†441	464	113	90	27	..	..	..	3	3	2	..	..	82	1,073	5	..	..	..	..	..
Ratnagiri	‡421	420	82	82	32	..	..	..	3	3	..	..	..	..	829	7	..	..	..	..	..
Sind	7,050	6,821	1,021	1,055	486	1	1	..	147	135	53	..	..	390	1,83,067	205	103	..	..	60,315	550
Aden	670	1,433	15	15	1	..	..	..	1	1	..	..	..	..	9	112	10	..	..	234	..
Deesa	5	9	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	62,020	65,386	6,522	6,359	3,174	4	4	1	515	483	186	4	4	58,856	16,16,347	6,889	2,542	1	1	3,65,724	10,992

*Difference of 60 due to the inclusion of Government servants twice last year.
†Difference of 6 due to the inclusion of Government servants twice last year.
‡Difference of 2 due to the inclusion of Government servants twice last year.

SUPER-TAX—RETURN No. VII.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Amount remitted as irrecoverable.	
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
														Rs.	Rs.					Rs.	Rs.
Bombay City	1,108	891	160	158	120	1	1	1	15	15	8	..	..	1,02,074	8,66,347	192	47	..	..	31,219	..
Bombay Suburban District.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ahmedabad	163	102	8	11	6	..	..	..	2	6	3	..	..	..	37,506	1	..	..	..	..	..
Kaira	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Panch Mahals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Broach	4	5	..	1	..	..	..	..	..	..	..	..	..	..	2,741	..	..	..	..	..	..
Surat	8	8	2	3	3	..	..	..	..	..	..	..	..	..	2,470	..	..	..	..	..	..
Thana	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ahmednagar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
East Khandesh	9	7	..	4	4	1	1	..	1	1	1	..	..	..	1,459	..	..	..	..	..	..
West Khandesh	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nasik	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Poona	7	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Satara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sholapur	9	12	3	4	3	..	..	..	2	2	1	..	..	288	7,374	..	..	..	..	..	..
Belgaum	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bijapur	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dharwar	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kanara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kolaba	*1	2	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ratnagiri	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sind	27	32	4	8	5	..	..	..	2	2	1	..	..	..	54,028	..	..	..	..	8,877	..
Aden	9	17	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deesa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	1,345	1,082	178	190	141	2	2	1	22	26	14	..	..	1,02,362	9,71,925	193	47	..	..	40,096	..

*Erroneously omitted last year.

RETURN No. VIII.

PROVINCE.	Number of returns of income filed by assessees.	Number of returns accepted as correct.	Number of applications made under Section 27 of Income-tax Act, 1922.	Number of successful applications under Section 27 of Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessment on accounts.
1	2	3	4	5	6	7	8
Bombay City	28,482	9,910	1,004	688	12,925	10,992	8,435
Bombay S. Dist.	593	62	....	....	375	346	286
Ahmedabad	7,936	1,562	275	218	6,566	5,069	3,818
Kaira	1,972	210	103	62	1,762	1,587	1,250
Panch Mahal	1,132	80	8	7	950	902	805
Broach	1,103	204	32	17	899	692	363
Surat	2,105	104	64	56	2,001	1,984	105
Thana	1,071	102	13	13	1,089	636	470
Ahmednagar	1,128	71	5	1	1,130	1,051	71
East Khandesh	2,354	7	1	....	2,227	1,882	469
West Khandesh	1,241	82	....	....	1,169	1,084	382
Nasik	1,730	211	....	....	1,651	1,242	732
Poona	1,695	987	43	25	1,570	1,389	207
Satara	719	33	16	11	574	426	33
Sholapur	1,396	154	22	18	1,322	1,065	1,000
Belgaum	1,048	151	25	1	980	857	320
Bijapur	530	175	1	1	768	585	190
Dharwar	1,483	366	1	1	919	883	213
Kanara	586	63	4	3	523	343	52
Kolaba	434	49	2	2	426	343	105
Ratnagiri	558	37	2	1	616	557	37
Sind	11,375	3,000	360	217	8,630	7,075	4,183
Aden	752	150	75	25	831	437	437
Deesa	9	9	....	....	9	9	9
Kathiawar	5	....	....	....	5	5	5
TOTAL	71,437	17,779	2,056	1,367	49,917	41,441	23,977

RETURN No. 1.

1924-25.

Showing by Districts.

RETURN No. 1—1924-25.

Showing by Districts.

Serial No.	Classification.	Bombay.	Bombay Suburban District.	Thana.	Ahmedabad	Broach.	Surat.	Kaira.	Panch-mahal.	Ahmed-nagar.	East Khandesh.	West Khandesh.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—											
	(*a*) Paid by Government	10,573	*Nil*	85	6,473	959	..	1,205	509	*Nil*	..	..
	(*b*) „ „ local authorities	2,18,571	227	23	1,865	305	746	295	77	624	212	362
	(*c*) „ „ Companies and other public bodies and Associations.	23,50,622	245	166	74,730	5,435	3,157	2,207	3,002	2,541	4,452	1,443
	(*d*) „ „ private employers	4,93,961	187	280	10,324	1,380	..	111	150	..	..	176
2	Interest on Securities—											
	(*a*) on securities of the Government of India or of a Local Government.	..	..	1	..	..	..	..	..	..	..	..
	(*b*) on debentures or other securities of a local authority or Company	11,63,901	..	..	2,587	..	270	..	..	..	..	..
3	Income derived from Property	20,46,495	21,780	14,993	1,00,478	4,502	30,632	3,397	2,256	5,616	6,385	2,624
4	„ „ „ Business	1,22,45,588	26,876	88,046	15,36,754	1,77,719	1,89,835	75,189	56,007	1,01,792	4,78,543	1,47,040
5	Professional earnings	7,00,409	2,132	5,220	18,495	3,689	30,765	1,155	753	2,511	11,665	6,833
6	Income derived from other sources	12,71,998	1,522	4,624	11,995	7,234	61,412	4,144	1,114	21,023	543	12,047
7	TOTAL OF ITEMS 1 TO 6	2,05,02,118	52,969	1,13,438	17,63,701	2,01,223	3,16,817	87,703	63,868	1,34,107	5,01,800	1,70,525
8	(*a*) Amount to be deducted on account of Section 15	1,33,862	..	..	7,886	835	1,893	989	207	196	134	223
	(*b*) „ „ „ „ „ 17	86,669	200	656	7,329	1,621	2,449	798	1,124	1,094	176	86
9	Resultant Demand	2,02,81,587	52,769	1,12,782	17,48,486	1,98,767	3,12,475	85,916	62,537	1,32,817	5,01,490	1,70,216
10	Arrears	27,18,008	25,746	19,850	1,38,120	563	40,271	12,192	6,757	177	6,151	200
11	Penalties—											
	(*a*) Penal assessments under Section 28 and Section 25 (2)	8,123	..	*Nil*	1,637	50	62	143	250	..	..	..
	(*b*) „ recoveries under Section 46 (1)	27,652	23	200	879	290	28	590	39	268	213	173
	(*c*) Other penalties and fines	11,693	..	..	70	12	4	..	..	..	10	..
12	Miscellaneous	3,393	..	4	1,752	1	2	48	4	..	25	..
13	TOTAL OF ITEMS 9 TO 12	2,30,50,456	78,538	1,32,836	18,90,944	1,99,683	3,52,842	98,889	69,587	1,33,262	5,07,889	1,70,589
14	Refund or rebate of tax—											
	(*a*) on interest on securities, under Section 48	1,17,913	647	428	4,634	2,031	6,675	1,611	52	356	210	76
	(*b*) on dividends of Companies under Section 48	6,56,978	1,104	3,864	3,52,966	6,328	79,850	18,182	1,145	1,748	2,183	491
	(*c*) to partners of firms under Section 48	1,07,494	..	..	4,797	..	767	..	..	1,293	..	..
	(*d*) under Section 49	3,18,738	..	..	..	..	..	..	..	..	..	..
	(e) Other Refunds	12,18,990	744	82	46,635	9,910	23,449	6,260	2,256	5,645	27,494	6,625
15	TOTAL REFUNDS	24,20,113	2,495	4,374	4,09,032	18,269	1,10,741	26,053	3,453	9,042	29,887	7,192
16	Net Demand (item 13 *minus* item 15)	2,06,30,343	76,043	1,28,462	14,81,912	1,81,414	2,42,101	72,836	66,134	1,24,220	4,78,002	1,63,397
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	15,61,121	33,381	6,085	21,600	67,002	7,013	3,375	7,466	340	59,646	2,081
18	*Add*—Excess collections and advance payments	96,483	..	4	4,442	..	..	216	14	613	8,764	1,588
19	Net Collections	1,91,65,705	42,662	1,22,381	14,64,754	1,14,412	2,35,088	69,677	58,682	1,24,493	4,27,120	1,62,904

RETURN No. 1—1924-25.
Showing by Districts.

Serial No.	Classification.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kanara.	Kolaba.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—									
	(*a*) Paid by Government	..	12,944	..	32	874	314	1,392	1,500	970
	(*b*) „ „ local authorities	7	1,753	..	1,009	231	231	356	121	169
	(*c*) „ „ Companies and other public bodies and Associations.	107	17,885	2,554	16,558	2,162	..	4,266	19	336
	(*d*) „ „ private employers	721	3,182	..	920	..	..	216	4	383
2	Interest on Securities—									
	(*a*) on securities of the Government of India or of a Local Government.	..	..	..	..	..	..	..	..	..
	(*b*) on debentures or other securities of a local authority or Company.	..	260	..	..	..	..	..	..	..
3	Income derived from Property	6,459	42,567	3,511	23,701	5,096	288	6,271	1,561	4,230
4	„ „ „ Business	1,72,671	3,18,488	69,099	3,93,809	78,502	1,13,639	1,47,095	26,411	69,415
5	Professional earnings	6,334	32,841	8,557	5,640	6,637	8,388	6,025	1,847	3,490
6	Income derived from other sources	27,876	8,623	2,452	15,160	7,278	6,131	1,776	2,801	260
7	TOTAL OF ITEMS 1 TO 6	2,14,175	4,38,543	86,173	4,56,829	1,00,780	1,28,991	1,67,397	34,264	79,253
8	(*a*) Amount to be deducted on account of Section 15	51	1,134	..	516	470	..	1,583	1,066	360
	(*b*) „ „ „ 17	670	3,283	96	1,411	1,196	27	494	94	190
9	Resultant Demand	2,13,454	4,34,126	86,077	4,54,902	99,114	1,28,964	1,65,320	33,104	78,703
10	Arrears	8,382	43,051	786	12,720	23,698	9,560	1,686	821	30,257
11	Penalties—									
	(*a*) Penal assessments under Section 28 and Section 25 (2)	54	57	..	373	..	..	..	..	219
	(*b*) „ recoveries under Section 46 (1)	398	2,056	..	2,468	888	132	159	7	30
	(*c*) Other penalties and fines	15	..	..	..	..	..	..	..	..
12	Miscellaneous	..	119	..	59	..	..	..	..	..
13	TOTAL OF ITEMS 9 TO 12	2,22,303	4,79,409	86,863	4,70,522	1,23,700	1,38,656	1,67,165	33,932	1,09,209
14	Refund or rebate of tax—									
	(*a*) on interest on securities, under Section 48	797	3,502	..	289	537	156	946	373	249
	(*b*) on dividends of Companies, under Section 48	6,5	6,995	..	16,961	4,681	75	1,851	604	1,525
	(*c*) to partners of firms, under Section 48	..	..	..	..	..	..	..	..	..
	(*d*) under Section 49	..	..	..	32,384	..	..	..	..	..
	(*e*) Other Refunds	6,510	17,010	10,920	6,168	5,772	2,124	4,555	1,005	4,307
15	TOTAL REFUNDS	13,810	27,507	10,920	55,802	10,990	2,355	7,352	1,982	6,081
16	Net Demand (item 13 *minus* item 15)	2,08,493	4,51,902	75,943	4,14,720	1,12,710	1,36,301	1,59,813	31,950	1,03,128
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	31,989	65,228	2,343	13,950	16,383	25,504	3,520	3,514	12,297
18	*Add*—Excess collections and advance payments	254	1,789	..	5	..	55	1,291	13	..
19	Net Collections	1,76,758	3,88,463	73,600	4,00,775	96,327	1,10,852	1,57,584	28,449	90,831

RETURN No. 1—1924-25.

Showing by Districts.

Serial No.	Classification.	Ratnagiri.	Hyderabad.	Nawabshah.	Karachi City.	Karachi District.	Larkhana.	Sukkur.	Thar and Parkar.	Shikarpur including Upper Sind Frontier.	Aden.	Kathiawar.	Banas Kantha Agency including Deesa Cantonment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—												
	(*a*) Paid by Government	..	2,116	373	..	..	..	1,359	2	94	149	..	..
	(*b*) „ „ local authorities	139	2,093	221	30,451	..	208	905	42	473	9,066	..	..
	(*c*) „ „ Companies and other public bodies and Associations	349	2,116	..	1,05,325	199	261	778	252	610	50,708	..	..
	(*d*) „ „ private employers	215	1,986	19	87,969	..	..	..	478	268	..	..	..
2	Interest on Securities—												
	(*a*) on securities of the Government of India or of a Local Government	..	..	..	..	..	..	..	..	..	..	..	..
	(*b*) on debentures or other securities of a local authority or Company	..	..	..	30,984	..	285	..	..	..	..	..	..
3	Income derived from Property	1,134	11,694	818	74,722	931	2,027	2,827	1,369	3,008	6,623	..	..
4	„ „ „ Business	30,456	1,07,849	38,094	6,53,755	27,426	36,387	43,279	41,115	63,977	1,34,431	..	..
5	Professional earnings	3,015	5,760	450	28,426	1	3,152	3,469	529	1,596	426	142	..
6	Income derived from other sources	2,749	7,205	967	19,479	2,340	544	135	3,956	54	115	131	620
7	TOTAL OF ITEMS 1 TO 6	38,057	1,41,719	40,942	10,31,111	30,897	42,864	52,752	47,743	70,080	2,01,518	273	620
8	(*a*) Amount to be deducted on account of Section 15	31	1,102	17	5,707	..	..	..	131	28	..	..	..
	(*b*) „ „ „ 17	471	2,680	999	19,544	961	1,072	515	1,357	6,186	1,826	..	..
9	Resultant Demand	37,555	1,37,937	39,926	10,05,860	29,936	41,792	52,237	46,255	63,866	1,99,692	273	620
10	Arrears	2,095	71,101	2,561	1,78,877	7,908	2,695	9,862	1,569	3,434	1,24,791	..	..
11	Penalties :—												
	(*a*) Penal assessments under Section 28 and Section 25 (2)	100	..	..	1,500	..	76	..	11	386	..	..	..
	(*b*) „ recoveries under Section 46 (1)	26	..	178	292	55	1,472	141	94	150	595	..	..
	(*c*) Other penalties and fines	13	812	104	109	..	..	..	..	..	..	..	..
12	Miscellaneous	..	28	..	..	..	..	30	..	9	..	..	..
13	TOTAL OF ITEMS 9 TO 12	39,789	2,09,878	42,709	11,86,638	37,899	46,035	62,270	47,929	67,845	3,25,078	273	620
14	Refund or rebate of tax—												
	(*a*) on interest on securities, under Section 48	704	656	..	1,807	..	..	..	..	..	193	7,060	29
	(*b*) on dividends of Companies, under Section 48	269	1,474	..	7,088	..	..	..	..	..	216	7,380	863
	(*c*) to partners of firms under Section 48	..	..	..	1,854	..	..	..	..	..	..	..	..
	(*d*) under Section 49	..	..	..	..	..	..	..	..	..	27,371	..	..
	(*e*) Other Refunds	2,267	23,253	5,022	61,818	1,365	4,769	2,699	500	5,844	72,142	403	31
15	TOTAL REFUNDS	3,240	25,383	5,022	72,567	1,365	4,769	2,699	500	5,844	99,922	14,843	923
16	Net Demand (item 13 *minus* item 15)	36,549	1,84,495	37,687	11,14,071	36,534	41,266	59,571	47,429	62,001	2,25,156	—14,570	—303
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	471	1,623	610	1,55,179	7,226	670	2,654	86	1,300	23,132	..	..
18	*Add*—Excess Collections and advance payments	..	20	1	1,005	62	2	..	94	386	..	..	..
19	Net Collections	36,078	1,82,892	37,078	9,59,897	29,370	40,598	56,917	47,437	61,087	2,02,024	—14,570	—303

RETURN No. II.

1924-25.

Showing by Districts.

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RETURN No. II.

1924-25.

Showing by Districts.

Serial No.	Classification.	Bombay.	Ahmeda-bad.	Broach.	Surat.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Sholapur.	Belgaum.	Dharwar.	Kolaba.	Hydera-bad.	Karachi City.	Aden.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . .	98,95,644	6,80,434	48,075	20,957	48,110	12,340	21,747	4,628	4,83,855	485	1,719	534	625	69,096	35,730
2	Arrears	24,63,415	94,263	..	..	3,970	..	..	..	2,185	..	..	1,832	22,427	24,701	60,182
3	Miscellaneous including penalties .	946	15	...	..	..	..	..	..	..	..	..	..	..	..	..
4	Total of items 1 to 3 .	1,23,60,005	7,74,712	48,075	20,957	52,080	12,340	21,747	4,628	4,86,040	485	1,719	2,366	23,052	93,797	95,912
5	Refunds	3,07,521	29,602	2,741	5,646	3,285	3,105	..	1,979	593	..	..	1,362	5,849	34,252	77,255
6	Net Demand (item 4 *minus* item 5)	1,20,52,484	7,45,110	45,334	15,311	48,795	9,235	21,747	2,649	4,85,447	485	1,719	1,004	17,203	59,545	18,657
7	*Deduct.*—Arrears outstanding on 31st March of the year to which the Statement relates.	11,51,383	10,363	38,334	..	1,675	..	12,959	..	2,742	..	..	..	..	27,708	9,063
8	*Add*: Excess collections and advance payments.	11,986	510	..	..	1,826	..	..	..	..	..	..	..	..	..	..
9	Net Collections . . .	1,09,13,087	7,35,257	7,000	15,311	48,946	9,235	8,788	2,649	4,82,705	485	1,719	1,004	17,203	31,837	9,594